

STATE OF INDIANA)	
)	SS: BEFORE THE STATE OF
COUNTY OF MARION)	INDIANA DEPARTMENT OF
)	STATE REVENUE
IN THE MATTER OF:)	
)	
SEVILLE SENIOR CITIZENS)	
CORPORATION,)	Docket Number: 29-2003-0411
)	
PETITIONER)	

FINAL ORDER

The Commissioner of the Indiana Department of State Revenue, having considered (a) the applicable statutes and regulations, (b) the record of the proceedings, (c) the Administrative Law Judge's Findings of Facts, Conclusions of Law and Proposed Order, and (d) the Petitioner's Objections to the Findings of Fact, Conclusions of Law and Proposed Order, now enters the following Final Order:

IT IS NOW HEREBY ORDERED, ADJUDGED, AND DECREED AS FOLLOWS:

1. The Proposed Order issued on April 1, 2004, with respect to the above captioned Petitioner by Administrative Law Judge Bruce R. Kolb is hereby affirmed.
2. The Findings of Fact, Conclusions of Law, and Proposed Order issued on April 1, 2004, with respect to the above captioned Petitioner by Administrative Law Judge Bruce R. Kolb is hereby adopted as the Indiana Department of State Revenue's Final Order on this matter.
3. Appeals to this Order may be made pursuant to IC 4-21.5-3 *et seq.* and/or IC 4-21.5-5 *et seq.*

SO ORDERED THIS 28TH DAY OF APRIL, 2004

Kenneth L. Miller, Commissioner
Indiana Department of State Revenue